## **HUEYTOWN**Posted 11/14/2022

The governing body of the City of Hueytown has notified the Alabama Department of Revenue of a change to disallow the discount for timely payment of their sales and lodgings taxes. In accordance with Ordinance No. 21-0914-8, My Alabama Taxes, the 'ONE SPOT' system, has been updated beginning October 1, 2022, taxes due by November 20, 2022, to no longer offer a discount for the timely payment of the taxes.

Your Hueytown sales, use, rental and lodgings taxes may be remitted online through the 'Local Tax' account in the Alabama Department of Revenue's online filing system, My Alabama Taxes (MAT), the 'ONE SPOT' to file: <a href="https://myalabamataxes.alabama.gov">https://myalabamataxes.alabama.gov</a>. If you have any questions about your Hueytown taxes, please contact:

City of Hueytown PO Box 3650 Hueytown, AL 35023 (205) 491-7010

If you have any questions regarding this notice, please contact this office:

ALABAMA DEPARTMENT OF REVENUE Sales & Use Tax Division P.O. Box 327710 Montgomery, Alabama 36132-7710 (334) 242-1490

## CITY OF HUEYTOWN

## **ORDINANCE NO. 21-0914-8**

AN ORDINANCE TO AMEND SECTION 90-53 ENTITLED "DISCOUNTS" OF ARTICLE II ENTITLED "SALES TAX" OF CHAPTER 90 ENTITLED "TAXATION" OF THE CODE OF ORDINANCES OF THE CITY OF HUEYTOWN, ALABAMA, AND TO PROVIDE FOR THE EFFECTIVE DATE THEREOF.

BE IT ORDAINED by the City Council of the City of Hueytown, Alabama, at a regular meeting, duly assembled, a quorum being present, as follows:

Section 1. That Section 90-53 entitled "Discounts" of Article II entitled "Sales Tax" of Chapter 90 entitled "Taxation" of the Code of Ordinances of the City of Hueytown, Alabama, previously adopted by the City Council, is hereby amended as follows:

- a Subsection (a) of Section 90-53 entitled "Discounts" of Article II entitled "Sales Tax" of Chapter 90 entitled "Taxation" of the Code of Ordinances of the City of Hueytown, Alabama, be and the same is deleted in its entirety.
- b Subsection (b) of Section 90-53 entitled "Discounts" of Article II entitled "Sales Tax" of Chapter 90 entitled "Taxation" of the Code of Ordinances of the City of Hueytown, Alabama, be and the same is deleted in its entirety and the following is substituted in its place:
  - "(b) Any person, partnership, corporation or other entity who fails to pay the tax herein levied within the time required by this article shall pay, in addition to the tax, a penalty of interest computed based on the underpayment rate established by the Alabama Secretary of the Treasury under the authority of 26 U.S.C.S. § 6621 and pursuant to Ala. Code 1975 § 40-1-44 from the date at which the tax herein levied became due and payable, such penalty interest to be assessed and collected as a part of the tax. The city council, if good and sufficient cause be shown, may waive or remit the penalty."
- Section 2. That if any part, provision, or section of this ordinance is declared to be unconstitutional or invalid by any court of competent jurisdiction, all other parts, provisions or sections of this ordinance not thereby affected shall remain in full force and effect.
- Section 3. That all other provisions of Article II, Chapter 90 of the Code of Ordinances of the City of Hueytown are to remain in full force and effect and shall not be affected by this amendment.
- Section 4. If any provision of this Ordinance shall be held invalid or unenforceable then the validity, legality and enforceability of the remaining provisions shall not be affected thereby.

FURTHER, that the Mayor and City staff shall have all necessary authority and approval to effectuate and fully carry out the actions and functions so authorized herein.

This Ordinance shall become effective as provided by law after passage, approval and publication.

**ADOPTED** this 14th day of September, 2021.

President of City Council

APPROVED this 14th day of September, 2021.

Mayor

ATTEST:

City Clerk and Treasurer

## CERTIFICATION

I, Kevin Fouts, City Clerk of the City of Hueytown, Alabama, hereby certify the above to be a true and correct copy of an ordinance adopted by the City Council of the City of Hueytown, Alabama, at its regular meeting held on September 14, 2021, as same appears in the minutes of record of said meeting, and was thereby published by posting of same in each of the following public places, all of which are located within the corporate limits of the City of Hueytown, Alabama:

1. Mayor's Office/City Hall

3. Hueytown Post Office

2. Hueytown Public Library

4. Food Giant Grocery

this 14th day of September, 2021.

City Clerk and Treasurer